

# Module 4A Simulation

## **Identifying Dependents as a Single Taxpayer**

1 2 3 4 5 6 7 8 9 10



*In this simulation, you will take on the role of Michael Brand in order to learn how to identify dependents as a single taxpayer.*

1 2 3 4 5 6 7 8 9 10



## Module 4A Simulation



You are single. You live in the United States. You have no children.

1 2 3 4 5 6 7 8 9 10



## Module 4A Simulation



You work for Center City Printing Company. Your only source of income is your job.

1 2 3 4 5 6 7 8 9 10

## Module 4A Simulation



Your younger brother, David, is 14 years old and single. He is a United States citizen. In March, he moved into your home. David will live with you until he finishes high school. David does not have a job or any other source of income. Since March, David has depended on you for all of his support. You can not be claimed as a dependent on any other person's tax return.

1 2 3 4 5 6 7 8 9 10

## Module 4A Simulation



It's the last day of the year. You have earned \$43,523 from your job.

To review your personal information, click ***My Profile*** below.

1 2 3 4 5 6 7 8 9 10

**My Profile**

## **My Profile**

Name: Michael Brand

Employment: Employed by Center City Printing Company

Marital status: Single

Spouse's name (if any): N/A

Children: None

U.S. citizen: Yes



## Module 4A Simulation



### Is the Test Met?

- |                          |                                      |                          |
|--------------------------|--------------------------------------|--------------------------|
| Relationship Test        | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Citizen or Resident Test | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Joint Return Test        | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Support Test             | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Age Test                 | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Residency Test           | <input checked="" type="radio"/> yes | <input type="radio"/> no |

Can you claim David as a dependent on you tax return?

- ☒ yes   ☐ no

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**My Profile**



## Module 4A Simulation



Let's review the solution.

David meets the Relationship Test he is your brother.

David meets the Citizen/Resident Test — he is a United States citizen.

David meets the Joint Return Test — he has no income and will not file a tax return this year.

David meets the Support Test — David did not provide over 50% of his own support.

David meets the Age Test — he's 14.

David meets the Residency Test — he lived with you more than 6 months.

All of the tests are met. You **can** claim David as a dependent on your tax return.

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**My Profile**

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Congratulations, Michael! You've successfully identified David as a dependent.

1 2 3 4 5 6 7 8 9 10

